

**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION**

IN THE MATTER OF:

VARIOUS PUBLIC UTILITY ASSESSMENTS  
(See attached exhibit)

)  
)  
) Review of 2007 Ad Valorem  
) Assessments of the Tennessee  
) Comptroller of Treasury, Office  
) of State Assessed Properties  
)

**FINAL DECISION AND ORDER**

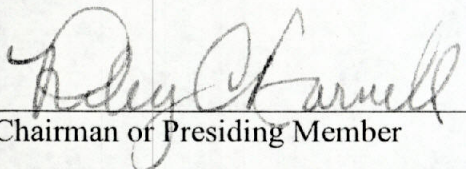
These matters came to be heard on the recommendation of the assessment staff of the Tennessee Office of State Assessed Properties presented to the Board in open hearing on September 26, 2007, that various public utility assessments should be changed in the manner stated in Exhibit A to this order.

An asterisk denotes companies which were arbitrarily assessed for the year 2007. The basis of the staff recommendation is noted in parenthesis. "Late report" refers to modification of an arbitrary assessment based on later information submitted by the taxpayer.

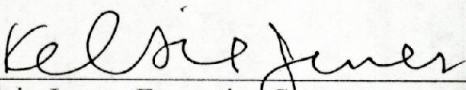
Based on these recommendations, and said changes appearing otherwise proper, it is ORDERED, that the 2007 *ad valorem* assessments of the listed companies be modified in accordance with the staff recommendations, subject to equalization in accordance with the final certification of all assessments for 2007.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301--323, the parties are advised of the following additional remedies which may be available by petition filed within the indicated time after entry of this order: a) stay of effectiveness (file within 7 days); b) reconsideration (file within 15 days); c) judicial review (file in Court of Appeals, Middle Section, within 60 days).

ENTERED this 16<sup>th</sup> day of October, 2007.

  
Chairman or Presiding Member

ATTEST:

  
Kelsie Jones, Executive Secretary  
State Board of Equalization

c: See Attached List

## EXHIBIT A

<u>COMPANY</u>	<u>FROM</u>	<u>TO</u>
<b><u>AIRFREIGHT COMPANIES</u></b>		
United Parcel Company	\$ 7,974,300	\$ 7,960,300
<b><u>BARGELINE COMPANIES</u></b>		
The Delta Queen Steamboat Co., Inc.	\$ 1,500,000*	\$ 3,547,000
Southern Towing Company	\$ 136,000	\$ 548,500
Wepfer Marine, Inc.	\$ 1,000,000*	\$ -
<b><u>MOTOR BUS COMPANIES</u></b>		
B & C Transportation, Inc.	\$ 110,000*	\$ 103,400
<b><u>MOTOR CARRIER COMPANIES</u></b>		
A-1 Transport	\$ 15,000*	\$ 29,700
C Davis Trucking Company	\$ 30,000*	\$ 6,100
Estes Express Lines	\$ 6,279,800	\$11,347,900
Model City Auto Sales, Inc.	\$ 100,000*	\$ 106,000
P T L Interstate	\$ 5,000*	\$ 1,000
Rosebud Trucking	\$ 5,000*	\$ 5,700
Swan's Mobile Home Service	\$ 15,000*	\$ 9,600
T T R, Inc.	\$ 5,000*	\$ 7,400
Burlington Logistics	\$ -	\$ 61,000
Carla Enterprises	\$ -	\$ 2,600
RAM	\$ -	\$ 66,800

\*Denotes companies which were arbitrarily assessed for the year 2007.

Barry Murphy, Director  
Office of State Assessed Properties  
Ste. 1700, James K. Polk Bldg.  
505 Deaderick Street  
Nashville, TN 37243

John Allen, Esq.  
Office of Division of Property  
Assessments  
Ste. 1400, James K. Polk Bldg.  
505 Deaderick Street  
Nashville, TN 37243

United Parcel Service Co.  
1400 North Hurstbourne Pkwy.  
Louisville, KY 40223

The Delta Queen Steamboat Co., Inc.  
c/o American West Steamboat Co.  
ATTN: Accounts Payable  
2101 4<sup>th</sup> Avenue, Ste. 1150  
Seattle, WA 98121

Southern Towing Company  
ATTN: William Stegbauer  
1874 Thomas Road  
Memphis, TN 38134

Wepfer Marine, Inc.  
2661 Channel Ave.  
P.O. Box 13363  
Memphis, TN 38113

B & C Transportation, Inc.  
427 Continental Drive  
Maryville, TN 37804

A-1 Transport  
12725 Old Hickory Blvd.  
Antioch, TN 37013

C. Davis Trucking Co.  
3437 Bridgestone Cove  
Antioch, TN 37013

Estes Express Lines  
P.O. Box 25612  
Richmond, VA 23260

Model City Auto Sales, Inc.  
315 East Broad Street  
Smithville, TN 37166

P T L Interstate  
4322 Wellesley Drive  
Ooltewah, TN 37363

Rosebud Trucking  
4115 Bloomingdale Road  
Kingsport, TN 37660

Swan's Mobile Home Service  
1247 State Street  
P.O. Box 602  
White Pine, TN 37890

T T R, Inc.  
141 Sourwood Lane  
Sharps Chapel, TN 37866

Burlington Logistics  
P.O. Box 1927  
Kingsport, TN 37662

Carla Enterprises, Inc.  
104 Timberhills Drive  
Hendersonville, TN 37075

R A M Transportation, Inc.  
727 S. Main Street  
Sweetwater, TN 37874